SMITH Appl. No. Unassigned August 24, 2006

AMENDMENTS TO THE ABSTRACT:

Please insert the following new Abstract presented on a separate sheet attached to this response.

ABSTRACT OF THE DISCLOSURE

A carbonylation process for producing a carbonylation product by contacting carbon monoxide with a feed comprising an alcohol and/or a reactive derivative thereof in the vapour phase using an heterogeneous heteropolyacid catalyst comprising one or more metal cations selected from Cu, Fe, Ru, Os, Co, Rh, Ir, Ni, Pd and Pt and wherein there is at least 0.5wt% water present in the feed.